

16.100 CASH MONEY: ACCOUNTING AND SECURITY

Purpose:

Provide a system of cash money accountability and security.

Establish a procedure for the acceptance of cash money by the Cincinnati Police Department and the deposit of cash money to the control of the City Finance Department.

Establish a procedure for purchases paid from the petty cash account.

Procedure:

- A. Money received by the Cincinnati Police Department for Services, and Sale of Forms:
 - 1. Impound Unit personnel will collect and control monies received for impound and storage fees.
 - a. Impound Unit personnel will deposit these funds, including accounting records and receipts, at the City Treasurer's Office by 0900 hours each morning.
 - 1) Monies collected on Friday and weekends will be held in a secure location and deposited on Monday.
 - b. Make deposit slips in duplicate. Retain one copy at the Impound Unit.
 - 2. Records Unit Section collects money between 0800 and 1700 hours.
 - a. Accumulated money, receipts, and deposit slips will be placed in a bank pouch, locked, and taken to the City Treasurer's Office bank, along with the Court Property Unit pouch, each day. for daily deposit.
 - 1) Retain one copy of the deposit slip.
 - 2) Send the cash receipt schedule to the City Finance Department.
 - b. A Records Unit Section supervisor, or designee, will make the bank trip. deposit.
- B. Petty Cash Account:
 - 1. The petty cash account is maintained by the Finance Management Fiscal and Budget Section.
 - 2. Petty cash disbursements will not exceed \$25.00 without the approval of the Finance Management Fiscal and Budget Section.

3. Reimbursements to petty cash funds are made on a Form 18S, Petty Cash Reimbursement Voucher, showing each disbursement, and accompanied by receipts.

C. Petty Cash Purchases:

1. Purchases using petty cash funds are allowable under the following situations:
 - a. The item needed is not stocked or covered by a contract.
 - 1) Contact the Supply Unit prior to purchase to determine if a contract exists and how to proceed with the purchase.
 - b. Emergencies - When the results of an operation would be in jeopardy if the purchase was not made. A brief written explanation of this need must be attached to the receipt.
2. The district/section/unit commander must sign the receipt. Also include on the receipt the name of the person from the Supply Unit authorizing the purchase. Hand carry the receipt to the Finance Management Fiscal and Budget Section for reimbursement.
 - a. Tax on purchases will not be reimbursed. A tax exempt number can be obtained from the Supply Unit.
 - b. Finance Management Fiscal and Budget Section personnel may reject payment if procedure is not followed.

D. Petty Cash Audit:

1. Finance Management Fiscal and Budget Section will conduct a quarterly audit of petty cash funds. The four auditing periods are:
 - a. January 1 through March 31.
 - b. April 1 through June 30.
 - c. July 1 through September 30.
 - d. October 1 through December 31.